

# COMMITTEE REPORT

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## MR. PRESIDENT:

The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 298, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Delete everything after the enacting clause and insert the following:
- 2 SECTION 1. IC 6-8.1-3-16, AS AMENDED BY P.L.192-2002(ss),
- 3 SECTION 141, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2003]: Sec. 16. (a) The department shall
- 5 prepare a list of all outstanding tax warrants for listed taxes each
- 6 month. The list shall identify each taxpayer liable for a warrant by
- 7 name, address, amount of tax, and either Social Security number or
- 8 employer identification number. Unless the department renews the
- 9 warrant, the department shall exclude from the list a warrant issued
- 10 more than ten (10) years before the date of the list. The department
- 11 shall certify a copy of the list to the bureau of motor vehicles.
- 12 (b) The department shall prescribe and furnish tax release forms for
- 13 use by tax collecting officials. A tax collecting official who collects
- 14 taxes in satisfaction of an outstanding warrant shall issue to the
- 15 taxpayers named on the warrant a tax release stating that the tax has
- 16 been paid. The department may also issue a tax release:
- 17 (1) to a taxpayer who has made arrangements satisfactory to the
- 18 department for the payment of the tax; or
- 19 (2) by action of the commissioner under IC 6-8.1-8-2(k).
- 20 (c) The department may not issue or renew:
- 21 (1) a certificate under IC 6-2.5-8;
- 22 (2) a license under IC 6-6-1.1 or IC 6-6-2.5; or
- 23 (3) a permit under IC 6-6-4.1;
- 24 to a taxpayer whose name appears on the most recent monthly warrant
- 25 list, unless that taxpayer pays the tax, makes arrangements satisfactory
- 26 to the department for the payment of the tax, or a release is issued

1 under IC 6-8.1-8-2(k).

2 (d) The bureau of motor vehicles shall, before issuing the title to a  
3 motor vehicle under IC 9-17, determine whether the purchaser's or  
4 assignee's name is on the most recent monthly warrant list. If the  
5 purchaser's or assignee's name is on the list, the bureau shall enter as  
6 a lien on the title the name of the state as the lienholder unless the  
7 bureau has received notice from the commissioner under  
8 IC 6-8.1-8-2(k). The tax lien on the title:

9 (1) is subordinate to a perfected security interest (as defined and  
10 perfected in accordance with IC 26-1-9.1); and

11 (2) shall otherwise be treated in the same manner as other title  
12 liens.

13 (e) The commissioner is the custodian of all titles for which the state  
14 is the sole lienholder under this section. Upon receipt of the title by the  
15 department, the commissioner shall notify the owner of the  
16 department's receipt of the title.

17 (f) The department shall reimburse the bureau of motor vehicles for  
18 all costs incurred in carrying out this section.

19 (g) Notwithstanding IC 6-8.1-8, a person who is authorized to  
20 collect taxes, interest, or penalties on behalf of the department under  
21 IC 6-3 or IC 6-3.5 may not, except as provided in subsection (h) or (i),  
22 receive a fee for collecting the taxes, interest, or penalties if:

23 (1) the taxpayer pays the taxes, interest, or penalties as  
24 consideration for the release of a lien placed under subsection (d)  
25 on a motor vehicle title; or

26 (2) the taxpayer has been denied a certificate or license under  
27 subsection (c) within sixty (60) days before the date the taxes,  
28 interest, or penalties are collected.

29 (h) In the case of a sheriff, subsection (g) does not apply if:

30 (1) the sheriff collects the taxes, interest, or penalties within sixty  
31 (60) days after the date the sheriff receives the tax warrant; or

32 (2) the sheriff collects the taxes, interest, or penalties through the  
33 sale or redemption, in a court proceeding, of a motor vehicle that  
34 has a lien placed on its title under subsection (d).

35 (i) In the case of a person other than a sheriff:

36 (1) subsection (g)(2) does not apply if the person collects the  
37 taxes, interests, or penalties within sixty (60) days after the date  
38 the commissioner employs the person to make the collection; and

39 (2) subsection (g)(1) does not apply if the person collects the  
40 taxes, interest, or penalties through the sale or redemption, in a  
41 court proceeding, of a motor vehicle that has a lien placed on its  
42 title under subsection (d).

43 **(j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting**  
44 **information from disclosure by the department does not apply to**  
45 **this subsection. From the list prepared under subsection (a), the**  
46 **department shall compile each month a list of the taxpayers subject**  
47 **to tax warrants that:**

48 **(1) were issued at least six (6) months before the date of the**  
49 **list; and**

50 **(2) are for amounts that exceed one thousand dollars (\$1,000).**

- 1     **The list compiled under this subsection must identify each taxpayer**
- 2     **liable for a warrant by name, address, and amount of tax. The**
- 3     **department shall publish the list compiled under this subsection on**
- 4     **the Internet and make the list available for public inspection and**
- 5     **copying under IC 5-14-3.**

(Reference is to SB 298 as introduced.)

**and when so amended that said bill be reassigned to the Senate Committee on Finance.**

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GARTON

Chairperson